

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK _____X

In re:
DELPHI CORPORATION, et al.,

Chapter 11
Case No. 05-44481
(Jointly Administered)

Debtors.

_____X

NOTICE OF TRANSFER OF CLAIM PURSUANT TO F.R.B.P. RULE 3001(e)(1)

Transferor: Whirlaway Cincinnati Ltd
PO Box 74665
Cleveland, OH 44090

Transferee: Contrarian Funds, LLC
411 West Putnam Avenue, S-225
Greenwich, CT 06830
Attn: Alpa Jimenez

A transfer of all right, title and interest in and to the schedule amount held by Whirlaway Cincinnati Ltd (the "Transferor") in the amount of **\$3,200.96** against **Delphi Automotive Systems LLC** and its affiliates. This transfer is evidenced by the Transfer of Claim attached as Exhibit "A".

No action is required if you do not object to the transfer of your claim. However, IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN 20 DAYS OF THE DATE OF THIS NOTICE, YOU MUST:

- **FILE A WRITTEN OBJECTION TO THE TRANSFER with:**

United States Bankruptcy Court
Alexander Hamilton Custom House
Attn: Bankruptcy Clerk
One Bowling Green
New York, NY 10004-1408

- **SEND A COPY OF YOUR OBJECTION TO THE TRANSFEE:**

Refer to INTERNAL CONTROL No. _____ in your objection.
If you file an objection, a hearing will be scheduled.

IF YOUR OBJECTION IS NOT TIMELY FILED, THE TRANSFEE WILL BE
SUBSTITUTED ON OUR RECORDS AS THE CLAIMANT.

FOR CLERK'S OFFICE USE ONLY:

This notice was mailed to the first party, by first class mail, postage prepaid on _____, 2006.

INTERNAL CONTROL NO. _____

Copy: (check) Claims Agent _____ Transferee _____ Debtor's Attorney _____

Deputy Clerk

EVIDENCE OF TRANSFER OF CLAIM


WHIRLAWAY CORPORATION, an Ohio corporation, its successors and assigns (collectively, "Assignor"), pursuant to that certain Transfer of Claim Agreement dated May __, 2006, has hereby absolutely and unconditionally sold, transferred and assigned to Contrarian Funds, LLC its successors and assigns (collectively, "Assignee") the claim (the "Claim"), in the principal amount listed on Schedule A attached hereto, against Delphi Automotive Systems, LLC, (the "Debtor") in the bankruptcy proceedings (the "Proceedings") in the United States Bankruptcy Court for the Southern District of New York, case no. 05-44640 (RDD) (jointly administered under 05-44481) or any other court with jurisdiction over such proceedings.

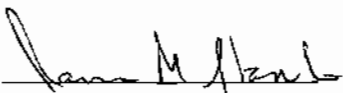
Assignor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Bankruptcy Rules, and stipulates that an order may be entered recognizing the assignment of this Claim as an unconditional assignment and Assignee as the valid owner of the Claim.

IN WITNESS WHEREOF, Assignor has duly executed this Evidence of Transfer of Claim by its duly authorized representative this ____ day of May 2006.

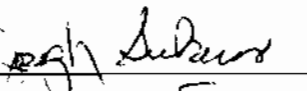
(Assignor)
WHIRLAWAY CORPORATION

(Assignee)
CONTRARIAN FUNDS, LLC
By: Contrarian Capital Management, LLC,
as manager

By: 
Name: HOWARD FELDENKRIS
Title: C.F.O.

By: 
Name: Janice Stanton
Title: Member

(Assignor)
WITNESS:

By: 
Name: JOSEPH SIEKER
Title: Asst. Manager

Schedule A

Whirlaway Corporation

Creditor	Debtor	Case Number	Scheduled Amount
Whirlaway Cincinnati Ltd	Delphi Automotive Systems LLC	05-46640	3,200.96
Whirlaway Textile Spindles Eft	Delphi Automotive Systems LLC	05-46640	555,244.76
Total			558,445.72

Initials:

Seller

Buyer